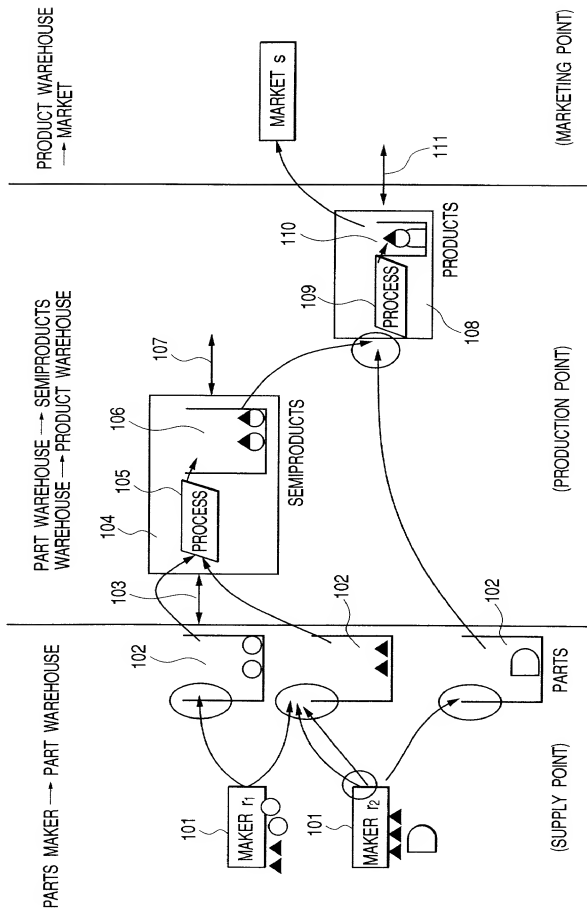
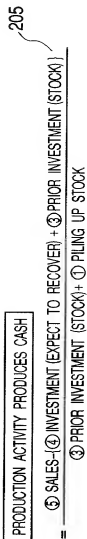


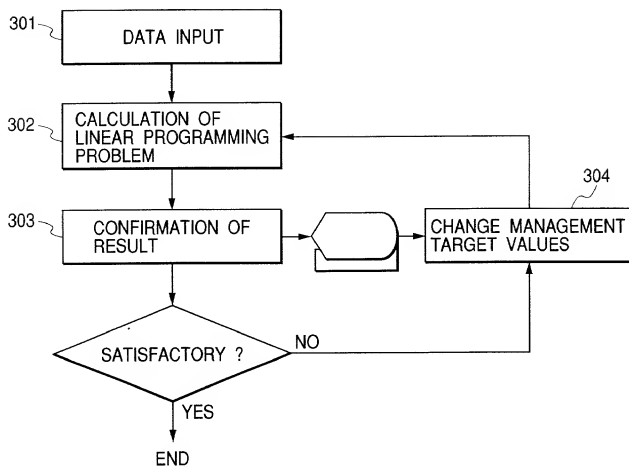
FIG. 1

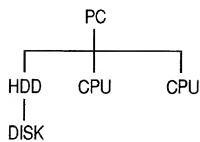
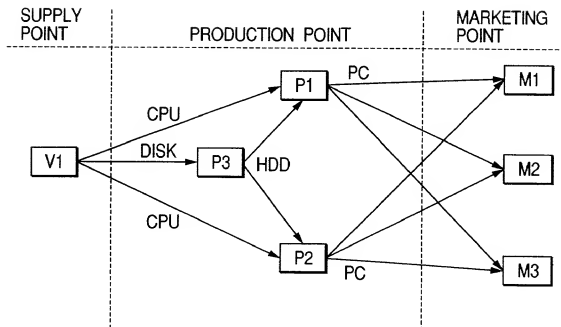




EFFICIENCY WHICH PRODUCTION ACTIVITY PRODUCES CASH

$$= \frac{\textcircled{5} \text{ SALES} - \textcircled{4} \text{ INVESTMENT (EXPECT TO RECOVER)} + \textcircled{3} \text{ PRIOR INVESTMENT (STOCK)}}{\textcircled{3} \text{ PRIOR INVESTMENT (STOCK)} + \textcircled{1} \text{ PILING UP STOCK}}$$

*FIG. 3*

*FIG. 4**FIG. 5*

*FIG. 6*

| ITEM | TRANSPORT FROM | TRANSPORT TO | TRANSPORT MEANS | TRANSPORT LEAD TIME | TRANSPORT COST |
|------|----------------|--------------|-----------------|---------------------|----------------|
| PC   | P1             | M1           | CAR             | 1                   | 6              |
|      | P1             | M2           | AIRPLANE        | 2                   | 10             |
|      | P1             | M2           | SHIP            | 3                   | 8              |
|      | P1             | M3           | AIRPLANE        | 2                   | 10             |
|      | P1             | M3           | SHIP            | 3                   | 7              |
|      | P2             | M1           | AIRPLANE        | 2                   | 9              |
|      | P2             | M1           | SHIP            | 3                   | 7              |
|      | P2             | M2           | AIRPLANE        | 2                   | 9              |
|      | P2             | M2           | SHIP            | 3                   | 8              |
| HDD  | P2             | M3           | CAR             | 1                   | 4              |
|      | P3             | P1           | CAR             | 1                   | 1              |
| CPU  | P3             | P2           | CAR             | 1                   | 1              |
|      | V1             | P1           | CAR             | 1                   | 1              |
| DISK | V1             | P2           | CAR             | 1                   | 1              |
|      | V1             | P3           | CAR             | 1                   | 1              |

*FIG. 7*

| ITEM | PRODUCTION POINT | OPERATION TIME | LEAD TIME | PRODUCTION COST | STANDARD COST |
|------|------------------|----------------|-----------|-----------------|---------------|
| PC   | P1               | 1              | 1         | 3               | 7             |
| PC   | P2               | 1              | 2         | 1               | 5             |
| HDD  | P3               | 1              | 1         | 1               | 3             |

*FIG. 8*

| ITEM | SUPPLY POINT | OPERATION TIME | LEAD TIME | UNIT COST | STANDARD COST |
|------|--------------|----------------|-----------|-----------|---------------|
| CPU  | V1           | 1              | 1         | 5         | 1             |
| DISK | V1           | 1              | 1         | 3         | 1             |

*FIG. 9*

| ITEM | PRODUCTION POINT | PRODUCTION AMOUNT | MARKETING POINT | TRANSPORT MEANS | TRANSPORT AMOUNT |
|------|------------------|-------------------|-----------------|-----------------|------------------|
| PC   | P1               | 160               | M1              | CAR             | 70               |
|      | P1               |                   | M2              | AIRPLANE        | 60               |
|      | P1               |                   | M2              | SHIP            | 0                |
|      | P1               |                   | M3              | AIRPLANE        | 10               |
|      | P1               |                   | M3              | SHIP            | 20               |
|      | P2               | 140               | M1              | AIRPLANE        | 0                |
|      | P2               |                   | M1              | SHIP            | 30               |
|      | P2               |                   | M2              | AIRPLANE        | 0                |
|      | P2               |                   | M2              | SHIP            | 40               |
|      | P2               |                   | M3              | CAR             | 70               |

*FIG. 10*

| ITEM | PRODUCTION POINT | PRODUCTION AMOUNT | MARKETING POINT | TRANSPORT MEANS | TRANSPORT AMOUNT |
|------|------------------|-------------------|-----------------|-----------------|------------------|
| PC   | P1               | 90                | M1              | CAR             | 60               |
|      | P1               |                   | M2              | AIRPLANE        | 0                |
|      | P1               |                   | M2              | SHIP            | 0                |
|      | P1               |                   | M3              | AIRPLANE        | 0                |
|      | P1               |                   | M3              | SHIP            | 30               |
|      | P2               | 210               | M1              | AIRPLANE        | 0                |
|      | P2               |                   | M1              | SHIP            | 40               |
|      | P2               |                   | M2              | AIRPLANE        | 70               |
|      | P2               |                   | M2              | SHIP            | 30               |
|      | P2               |                   | M3              | CAR             | 70               |

*FIG. 11*

|                                      |      |
|--------------------------------------|------|
| FULFILLMENT OF DEMAND M1             | 100% |
| FULFILLMENT OF DEMAND M2             | 100% |
| FULFILLMENT OF DEMAND M3             | 100% |
| RATE OF OPERATION OF P1              | 43%  |
| RATE OF OPERATION OF P2              | 100% |
| RATE OF OPERATION OF P3              | 11%  |
| EFFICIENCY OF PRODUCING CASH         | 1.86 |
| SALES OF M1                          | 4500 |
| SALES OF M2                          | 3500 |
| SALES OF M3                          | 3000 |
| CASH OBTAINED BY PRODUCTION ACTIVITY | 3120 |
| PROFIT                               | 3110 |
| COST                                 | 7880 |
| STOCK                                | 1678 |

*FIG. 12*

| ITEM | PRODUCTION POINT | PRODUCTION AMOUNT | MARKETING POINT | TRANSPORT MEANS | TRANSPORT AMOUNT |
|------|------------------|-------------------|-----------------|-----------------|------------------|
| PC   | P1               | 147               | M1              | CAR             | 70               |
|      | P1               |                   | M2              | AIRPLANE        | 47               |
|      | P1               |                   | M2              | SHIP            | 0                |
|      | P1               |                   | M3              | AIRPLANE        | 23               |
|      | P1               |                   | M3              | SHIP            | 7                |
|      | P2               | 153               | M1              | AIRPLANE        | 17               |
|      | P2               |                   | M1              | SHIP            | 13               |
|      | P2               |                   | M2              | AIRPLANE        | 53               |
|      | P2               |                   | M2              | SHIP            | 0                |
|      | P2               |                   | M3              | CAR             | 70               |

*FIG. 13*

|                                      |      |
|--------------------------------------|------|
| FULFILLMENT OF DEMAND M1             | 100% |
| FULFILLMENT OF DEMAND M2             | 100% |
| FULFILLMENT OF DEMAND M3             | 100% |
| RATE OF OPERATION OF P1              | 70%  |
| RATE OF OPERATION OF P2              | 73%  |
| RATE OF OPERATION OF P3              | 11%  |
| EFFICIENCY OF PRODUCING CASH         | 1.78 |
| SALES OF M1                          | 4500 |
| SALES OF M2                          | 3500 |
| SALES OF M3                          | 3000 |
| CASH OBTAINED BY PRODUCTION ACTIVITY | 2836 |
| PROFIT                               | 2826 |
| COST                                 | 8164 |
| STOCK                                | 1595 |



FIG. 14

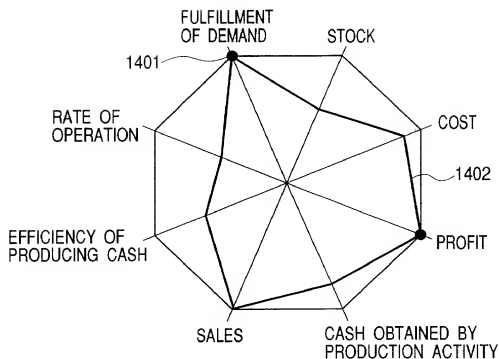


FIG. 15

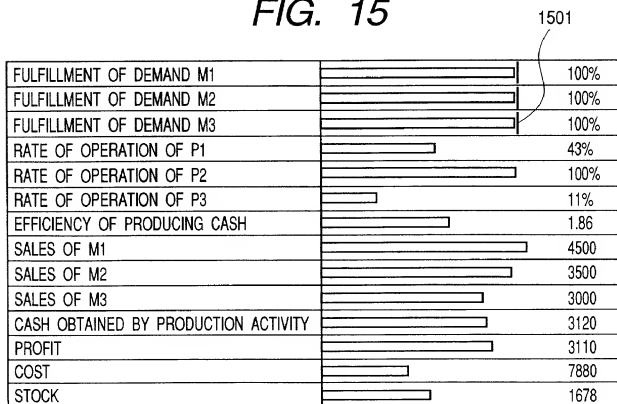


FIG. 16

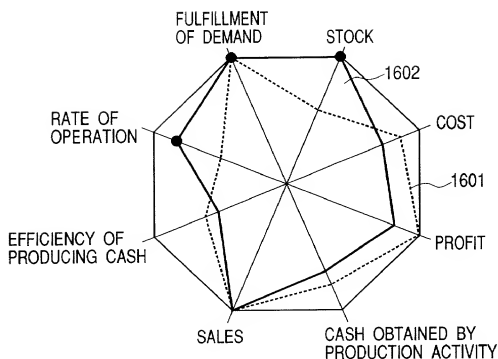


FIG. 17

■ PRESENT    □ PREVIOUS

|                                      |      |
|--------------------------------------|------|
| FULFILLMENT OF DEMAND M1             | 100% |
| FULFILLMENT OF DEMAND M2             | 100% |
| FULFILLMENT OF DEMAND M3             | 100% |
| RATE OF OPERATION OF P1              | 70%  |
| RATE OF OPERATION OF P2              | 73%  |
| RATE OF OPERATION OF P3              | 11%  |
| EFFICIENCY OF PRODUCING CASH         | 1.78 |
| SALES OF M1                          | 4500 |
| SALES OF M2                          | 3500 |
| SALES OF M3                          | 3000 |
| CASH OBTAINED BY PRODUCTION ACTIVITY | 2836 |
| PROFIT                               | 2826 |
| COST                                 | 8164 |
| STOCK                                | 1595 |